



# Frederick County, Virginia

OFFICE OF

COMMISSIONER OF THE REVENUE

107 North Kent Street  
Winchester VA 22601

P.O. Box 552  
Winchester VA 22604-0552

[www.fcva.us/cor](http://www.fcva.us/cor)

[www.fcva.us/re](http://www.fcva.us/re)

Phone: 540-665-5680  
Fax: 540-667-6487



December 30, 2024

Application for: **Year 2025 Real Estate Tax Relief for Senior Citizens or Permanently and Totally Disabled Persons**

**Requirements:**

- Any applicant must meet the first 6 to qualify
- First-Time Filer, if totally disabled, must meet all 7 to qualify

1. Either  
OR
  - (a) At least one spouse must be 65 years old or older
  - (b) At least one spouse must be permanently and totally disabled
2. Total income **including** tax exempt income of ALL residents of the dwelling cannot exceed **\$56,000**. An exclusion of the first \$8,500 of income is allowed for each relative other than either spouse that is living in the dwelling.
3. Combined net financial worth of all residents in the dwelling cannot exceed **\$150,000**, not including the principal residence and up to one acre.
4. If not a first-time filer, a change in income could mean a change in the amount of tax relief you receive for that year in the program.
5. Applications must be filed between **January 2 and April 1** of each year that you are in the program.
6. **Please bring income and asset verification including the first page of your 2024 federal return, if one was filed. No applications will be processed without copies of the required documentation.**
7. **First-Time filers who are permanently/totally disabled:** Please attach to your application a certification letter from two doctors or a copy of the Social Security Administration letter. **First time filer applications must be mailed with the applicant's signature. Unsigned applications will be declined.**
8. If you do not receive 100% tax relief, you may inquire about the Real Estate Tax Deferral Program. Use the following link for more information: [www.fcva.us/td](http://www.fcva.us/td)

**\*\*NOTE: NO APPLICATIONS WILL BE ACCEPTED AFTER THE APRIL 1<sup>ST</sup> DEADLINE.**

Forms will be mailed and will also be available online at [www.fcva.us/re](http://www.fcva.us/re). We will be glad to answer questions or assist you with the form. You may email questions to: [taxrelief@fcva.us](mailto:taxrelief@fcva.us) or call the Real Estate staff at 540-722-8319.

Sincerely,

*Tonya C. Sibert*

Commissioner of the Revenue



**FREDERICK COUNTY, VIRGINIA**  
**Office of the Commissioner of the Revenue**  
P. O. Box 552  
Winchester, Virginia 22604-0552  
Phone: (540) 665-5680

**FILING DEADLINE: APRIL 1, 2025**

Record Number: \_\_\_\_\_

**FILE EARLY TO AVOID A DELAY IN PROCESSING**  
**APPLICATION FOR REAL ESTATE TAX EXEMPTION FOR ELDERLY AND DISABLED HOMEOWNERS**

Date of Application \_\_\_\_\_ Application Number \_\_\_\_\_

**Applicant (Property Owner)** \_\_\_\_\_  
Last Name First Middle

Address \_\_\_\_\_  
Street City State Zip

Birth Date \_\_\_\_\_ Social Security Number \_\_\_\_\_ Phone \_\_\_\_\_  
Month Day Year

**Spouse** \_\_\_\_\_  
Last Name First Middle

Address \_\_\_\_\_  
Street City State Zip

Birth Date \_\_\_\_\_ Social Security Number \_\_\_\_\_ Phone \_\_\_\_\_  
Month Day Year

Name under which property is listed and appears on the tax bill, if different from the applicant or spouse's name.

Name \_\_\_\_\_

1. Please complete this gross income statement for the calendar year 2024. Included in the statement should be the total gross income from all sources of all residents living in the dwelling. Documentation required is listed for verification.

GROSS INCOME	Documentation Required	Applicant	Spouse	Relatives/Others living in dwelling
Salaries, Wages, Etc.	W-2, 1099			
Pensions	1099-R			
Social Security (Check Amt.)	1099-SSA			
Interest/Dividends	1099-INT/OID 1099-DIV			
IRA Distributions	1099-R			
Rent(s)	Schedule E			
Welfare	Cola Notice			
Gifts	Specify			
Capital Gains	Schedule D			
Trust Fund Income	Schedule E			
Other Sources	Specify			
TOTAL				

Total Gross Combined Income of all Residents..... \$ \_\_\_\_\_

NOTE: If you filed a Federal Income Tax Return for 2024 attach a copy.

2. Is this dwelling occupied by the applicant as the sole dwelling? Yes ☐ No ☐

3. Is the applicant the Owner ☐ Partial Owner ☐

If partial ownership, explain how the ownership is legally held and the proportion owned by applicant \_\_\_\_\_

4. List the names, relationship, ages and social security numbers of all persons residing with the applicant, except for the spouse. Please indicate their annual income.

NAME	Income Y/N	RELATIONSHIP	AGE	SOCIAL SECURITY NO.

Please complete this statement of net financial worth as of December 31, 2024. Net financial worth is computed by subtracting liabilities from assets and shall include all assets, including equitable interest, of the owner of the dwelling for which exemption is claimed, and shall exclude the fair market value of the dwelling and the land, not exceeding one acre, upon which the dwelling is situated. Documentation required for verification.

5.

NET VALUE OF ASSETS (Use Actual Amounts as of 12/31/2024)				Documentation Required	APPLICANT	SPOUSE	Relatives/Others living in dwelling
REAL ESTATE / Exclude value of applicants residence and lot, not to exceed (1) acre.				1/1/2025 Assessment			
Automobiles: Yr.      Make      Model				* SEE BELOW			
Yr.      Make      Model							
Yr.      Make      Model							
Mobile Homes: Yr.      Make      Model				* SEE BELOW			
Money in Certificates				Bank Statement			
Checking Account(s)				Bank Statement			
Savings Account(s)				Bank Statement			
Stocks/Bonds				Account Statement			
Property in Trust				* SEE BELOW			
IRA(s)				Account Statement			
Life Insurance Policy - Cash Value				Account Statement			
TOTAL - Assets				As Of 12/31/2024	\$	\$	\$
Less - Total Liabilities      ATTACH STATEMENT				As Of 12/31/2024	\$	\$	\$

\* Copies of assessed values required if property is not in Frederick County

Total Combined Net Financial  
Worth of all Residents

\$

CERTIFICATE

I certify, under the penalties provided by law, that this application for Real Estate Tax Relief for the Elderly, including any accompanying schedules or statements, to the best of my knowledge is true, correct and complete.

Date

Sworn (or affirmed) to before me this

Signature of Applicant

DAY OF

2025

Signature of a notary public

My commission expires

-- OFFICE USE ONLY --

Map Number

Record Number

Value of Bldg.

Value of Land

Total

RE Tax

Mobile Home

Value

MH Tax

Total Income

Total Assets

Amount of Exemption

Deferred Amount: Real Estate

Mobile Home

VERIFIED  
INCOME

ASSETS

TAX RETURN FILED

INITIALS

DATE